



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Principal Office: 200 NORTH MAIN STREET
WESTBY, WI 54667

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WESTBY MUNICIPAL ELECTRIC AND WATER UTILITY

Utility Address: 200 NORTH MAIN STREET
WESTBY, WI 54667

When was utility organized? 1/1/1902

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GREGG HANSON

Title: SUPERINTENDENT

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address: ghanson@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: JOHN E. VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC

117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

President, chairman, or head of utility commission/board or committee:

Name: MR. LA VONNE BUCKMASTER

Title: CHAIRMAN

Office Address:

200 NORTH MAIN STREET
WESTBY, WI 54667

Telephone: (608) 634 - 3416

Fax Number: (608) 634 - 3274

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: JOHN E. VIG, CPA**Title:** MANAGING MEMBER**Office Address:** VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665**Telephone:** (608) 637 - 2082**Fax Number:** (608) 637 - 3021**E-mail Address:** jackv@frontiernet.net**Date of most recent audit report:** 3/4/2005**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: GREGG HANSON**Title:** OFFICER AND SUPERINTENDENT**Office Address:**
200 NORTH MAIN STREET
WESTBY, WI 54667**Telephone:** (608) 634 - 3416**Fax Number:** (608) 634 - 3274**E-mail Address:** ghanson@wppisys.org

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

MR LA VONNE BUCKMASTER, CHAIR

MR BRAD MASHAK

MR ERIC NOTTESTAD

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,839,174	1,759,312	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,446,500	1,359,537	2
Depreciation Expense (403)	142,041	141,202	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	116,256	116,769	5
Total Operating Expenses	1,704,797	1,617,508	
Net Operating Income	134,377	141,804	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	134,377	141,804	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,264	20,163	10
Miscellaneous Nonoperating Income (421)	23,200	0	11
Total Other Income	39,464	20,163	
Total Income	173,841	161,967	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,159)	0	12
Other Income Deductions (426)	34,036	33,799	13
Total Miscellaneous Income Deductions	12,877	33,799	
Income Before Interest Charges	160,964	128,168	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,608	58,861	14
Amortization of Debt Discount and Expense (428)	6,830	6,830	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	59,438	65,691	
Net Income	101,526	62,477	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,140,069	1,719,934	20
Balance Transferred from Income (433)	101,526	62,477	21
Miscellaneous Credits to Surplus (434)	0	1,357,658	22
Miscellaneous Debits to Surplus--Debit (435)	424,525	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,817,070	3,140,069	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,839,174		1,839,174	1
Total (Acct. 400):	1,839,174	0	1,839,174	
Operation and Maintenance Expense (401-402):				
Derived	1,446,500		1,446,500	2
Total (Acct. 401-402):	1,446,500	0	1,446,500	
Depreciation Expense (403):				
Derived	142,041		142,041	3
Total (Acct. 403):	142,041	0	142,041	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	116,256		116,256	5
Total (Acct. 408):	116,256	0	116,256	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	134,377	0	134,377	

OTHER INCOME**Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
Total (Acct. 415-416):	0	0	0	

Income from Nonutility Operations (417):

NONE	0		0	9
Total (Acct. 417):	0	0	0	

Nonoperating Rental Income (418):

NONE	0		0	10
Total (Acct. 418):	0	0	0	

Interest and Dividend Income (419):

INTEREST EARNINGS ON WATER UTILITY DEPOSITS	10,237	0	10,237	11
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INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST EARNINGS ON ELECTRIC UTILITY DEPOSITS	6,027	0	6,027 12
Total (Acct. 419):	16,264	0	16,264
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		23,200	23,200 13
Contributed Plant - Electric			0 14
NONE	0	0	0 15
Total (Acct. 421):	0	23,200	23,200
TOTAL OTHER INCOME:	16,264	23,200	39,464

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(21,159)		(21,159) 16
NONE	0	0	0 17
Total (Acct. 425):	(21,159)	0	(21,159)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		16,503	16,503 18
Depreciation Expense on Contributed Plant - Electric		17,533	17,533 19
NONE	0	0	0 20
Total (Acct. 426):	0	34,036	34,036
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,159)	34,036	12,877

INTEREST CHARGES**Interest on Long-Term Debt (427):**

Derived	52,608		52,608 21
Total (Acct. 427):	52,608	0	52,608

Amortization of Debt Discount and Expense (428):

AMORTIZATION OF DEBT DISCOUNT & EXPENSE	6,830		6,830 22
Total (Acct. 428):	6,830	0	6,830

Amortization of Premium on Debt--Cr. (429):

NONE	0		0 23
Total (Acct. 429):	0	0	0

Interest on Debt to Municipality (430):

Derived	0		0 24
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	59,438	0	59,438
NET INCOME:	112,362	(10,836)	101,526
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,173,868	(33,799)	3,140,069 27
Total (Acct. 216):	3,173,868	(33,799)	3,140,069
Balance Transferred from Income (433):			
Derived	112,362	(10,836)	101,526 28
Total (Acct. 433):	112,362	(10,836)	101,526
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF 2003 DOCKET 05-US-105-CON	0	423,175	423,175 30
PRIOR PERIOD ADJUSTMENT FOR ADDITIONAL EXP IN 2	1,350	0	1,350 31
Total (Acct. 435)--Debit:	1,350	423,175	424,525
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,284,880	(467,810)	2,817,070

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	302,573	1,536,601	0	0	1,839,174	1
Less: interdepartmental sales	0	19,590	0	0	19,590	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	302,573	1,517,011	0	0	1,819,584	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	76,248		76,248	1
Electric operating expenses	117,980		117,980	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	261		261	8
Electric utility plant accounts	2,299		2,299	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	196,788	0	196,788	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.2	1
Electric	2.7	2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,769,961	5,727,924	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,161,852	2,013,827	2
Net Utility Plant	3,608,109	3,714,097	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	221,743	30,000	5
Other Investments (124)	0	0	6
Special Funds (125)	162,477	162,477	7
Total Other Property and Investments	384,220	192,477	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	135,313	59,991	8
Temporary Cash Investments (132)	437,528	433,855	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	273,137	273,846	11
Other Accounts Receivable (143)	5,718	8,695	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	116,599	73,408	14
Materials and Supplies (150)	76,432	72,406	15
Prepayments (165)	3,030	3,925	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,047,757	926,126	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	19,548	26,378	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	19,548	26,378	
Total Assets and Other Debits	5,059,634	4,859,078	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	567,660	375,917	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,817,070	3,140,069	23
Total Proprietary Capital	3,384,730	3,515,986	
LONG-TERM DEBT			
Bonds (221)	880,000	975,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	75,837	98,811	26
Total Long-Term Debt	955,837	1,073,811	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	91,343	86,922	28
Payables to Municipality (233)	25,230	1,056	29
Customer Deposits (235)	114	114	30
Taxes Accrued (236)	102,648	101,943	31
Interest Accrued (237)	6,717	7,719	32
Other Current and Accrued Liabilities (238)	32,046	19,170	33
Total Current and Accrued Liabilities	258,098	216,924	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	417,823	13,230	36
Total Deferred Credits	417,823	13,230	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	43,146	39,127	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	43,146	39,127	
Total Liabilities and Other Credits	5,059,634	4,859,078	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,760,779	0	0	2,967,145	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,969,945	0	0	2,417,845	2
Utility Plant in Service - Contributed Plant (101.2)	820,567	0	0	560,292	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,312				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,791,824	0	0	2,978,137	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	546,809	0	0	1,124,034	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	227,927	0	0	263,082	13
Total Accumulated Provision	774,736	0	0	1,387,116	
Net Utility Plant	2,017,088	0	0	1,591,021	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	508,827	1,048,026			1,556,853	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	36,233	105,808			142,041	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,249				3,249	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
CORRECTION OF 2003 DOCKET 05	195,159	228,016			423,175	12
					0	13
					0	14
					0	15
Total credits	234,641	333,824	0	0	568,465	16
Debits during year						17
Book cost of plant retired	1,500	29,800			31,300	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-105	195,159	228,016			423,175	21
					0	22
					0	23
					0	24
Total debits	196,659	257,816	0	0	454,475	25
Balance end of year (110.1)	546,809	1,124,034	0	0	1,670,843	26
Composite Depreciation Rate?	Yes	No				27
If yes, what is the rate?	2.04%					28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	211,425	245,549			456,974	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	16,503	17,533			34,036	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	16,503	17,533	0	0	34,036	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
ROUNDING	1				1	21
					0	22
					0	23
					0	24
Total debits	1	0	0	0	1	25
Balance end of year (110.1)	227,927	263,082	0	0	491,009	26
Composite Depreciation Rate?	Yes	No				27
If yes, what is the rate?	2.04%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other			66,320		66,320	62,579	2
Total Electric Utility					66,320	62,579	

Account	Total End of Year	Amount Prior Year	
Electric utility total	66,320	62,579	1
Water utility	10,112	9,827	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	76,432	72,406	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 WATER BONDS	3,750	428	2,089	1
1998 MRB ELECTRIC	1,740	428	13,944	2
1998 MRB WATER	1,340	428	3,515	3
Total			19,548	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	375,917	1
Changes during year (explain):		
CONTRIBUTION FROM MUNICIPALITIES TIF DISTRICT - ELECTRIC	100,000	2
CONTRIBUTION FROM MUNICIPALITIES TIF DISTRICT - WATER	91,743	3
Balance end of year	567,660	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MRB	02/11/1993	11/01/2005	5.00%	50,000	1
1998 ELECTRIC BONDS	01/01/1998	12/01/2012	5.00%	395,000	2
1998 WATER MRB'S	05/31/1998	11/01/2013	5.00%	435,000	3
Total Bonds (Account 221):				880,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
GENERAL OBLIGATION PROMISORY NOTE	09/19/2000	09/27/2007	5.50%	75,837	1
Total for Account 224				75,837	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	101,943	1
Accruals:		
Charged water department expense	53,144	2
Charged electric department expense	63,112	3
Charged sewer department expense	936	4
Other (explain):		
NONE		5
Total Accruals and other credits	117,192	
Taxes paid during year:		
County, state and local taxes	101,966	6
Social Security taxes	12,469	7
PSC Remainder Assessment	2,052	8
Other (explain):		
NONE		9
Total payments and other debits	116,487	
Balance end of year	102,648	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1993 WATER MRB	1,000	5,500	6,000	500	1
1998 WATER MRB	3,598	21,548	21,586	3,560	2
1998 ELECTRIC MRB	1,763	20,998	21,150	1,611	3
Subtotal	6,361	48,046	48,736	5,671	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
GO NOTES SERVICED BY ELECTRIC UTILITY	1,358	4,562	4,874	1,046	5
Subtotal	1,358	4,562	4,874	1,046	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	7,719	52,608	53,610	6,717	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE RECEIVABLE - SEWER	30,000	1
ADVANCE RECEIVABLE FROM TIF - ELECTRIC	100,000	2
ADVANCE RECEIVABLE FROM TIF - WATER	91,743	3
Total (Acct. 123):	221,743	
Other Investments (124):		
NONE		4
Total (Acct. 124):	0	
Special Funds (125):		
ELECTRIC BOND RESERVE AND REDEMPTION FUNDS	59,612	5
WATER BOND RESERVE AND REDEMPTION FUNDS	102,865	6
Total (Acct. 125):	162,477	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	34,338	8
Electric	238,799	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	273,137	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
ELECTRIC POLE RENTAL AND OTHER RECEIVABLES	5,718	14
Total (Acct. 143):	5,718	
Receivables from Municipality (145):		
WATER DUE FROM SEWER FOR OPERATING EXPENSES & METER ALLOCATION	69,328	15
DUE FROM MUNICIPALITY FOR OPERATING RELATED MATTERS	6,105	16
ELECTRIC DUE FROM SEWER FOR FUNDS ADVANCED TEMPORARILY	41,166	17
Total (Acct. 145):	116,599	
Prepayments (165):		
WATER PREPAID INSURANCE	526	18
ELECTRIC PREPAID INSURANCE	2,504	19
Total (Acct. 165):	3,030	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO SEWER FOR OPERATING MATTERS - SEWER	12,249	22
DUE TO MUNICIPALITY	1,007	23
DUE TO SEWER FOR OPERATING MATTERS - WATER	11,974	24
Total (Acct. 233):	25,230	
Other Deferred Credits (253):		
Regulatory Liability	402,016	25
PUBLIC BENEFITS CHARGE	15,807	26
Total (Acct. 253):	417,823	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	1,966,022	2,412,349	0	0	4,378,371	1
Materials and Supplies	9,969	64,449	0	0	74,418	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	527,818	1,086,030	0	0	1,613,848	4
Customer Advances for Construction					0	5
Regulatory Liability	92,700	108,307	0	0	201,007	6
NONE					0	7
Average Net Rate Base	1,355,473	1,282,461	0	0	2,637,934	
Net Operating Income	55,202	79,175	0	0	134,377	8
Net Operating Income as a percent of						
Average Net Rate Base	4.07%	6.17%	N/A	N/A	5.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	195,159	228,016	0	0	423,175	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	9,758	11,401			21,159	4
Other (specify): NONE					0	5
Balance End of Year	185,401	216,615	0	0	402,016	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the City Council
of the City of Westby
Westby, Wisconsin 54667

We have compiled the balance sheets of the Westby Municipal Electric and Water Utility as of December 31, 2004 and 2003, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 24, 2005

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	297,583	295,122	1
Total Sales of Water	297,583	295,122	
Other Operating Revenues			
Forfeited Discounts (470)	729	907	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,261	5,613	6
Total Other Operating Revenues	4,990	6,520	
Total Operating Revenues	302,573	301,642	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	33,655	30,514	8
Water Treatment Expenses (630-635)	9,437	9,852	9
Transmission and Distribution Expenses (640-655)	31,673	24,874	10
Customer Accounts Expenses (901-904)	13,186	15,199	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	70,043	69,041	13
Total Operation and Maintenance Expenses	157,994	149,480	
Other Operating Expenses			
Depreciation Expense (403)	36,233	35,913	14
Amortization Expense (404-407)		0	15
Taxes (408)	53,144	53,531	16
Total Other Operating Expenses	89,377	89,444	
Total Operating Expenses	247,371	238,924	
NET OPERATING INCOME	55,202	62,718	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	858	36,194	115,293	4
Commercial	106	15,609	33,264	5
Industrial	1	17,491	21,296	6
Total Metered Sales to General Customers (461)	965	69,294	169,853	
Private Fire Protection Service (462)	8		4,745	7
Public Fire Protection Service (463)	1		114,475	8
Other Sales to Public Authorities (464)	12	4,057	8,510	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	986	73,351	297,583	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	114,475	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	114,475	
Forfeited Discounts (470):		
Customer late payment charges	729	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	729	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,155	10
Other (specify):		
OTHER WATER REVENUES	1,106	11
Total Other Water Revenues (474)	4,261	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	11,100	8,462	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	19,590	19,072	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	2,965	2,980	9
Total Pumping Expenses	33,655	30,514	
WATER TREATMENT EXPENSES			
Operation Labor (630)	4,843	3,890	10
Chemicals (631)	1,544	1,995	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	3,050	3,967	13
Total Water Treatment Expenses	9,437	9,852	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,740	5,472	14
Operation Supplies and Expenses (641)	530	279	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,783	2,093	16
Maintenance of Mains (651)	10,443	7,508	17
Maintenance of Services (652)	4,899	3,854	18
Maintenance of Meters (653)	3,532	4,686	19
Maintenance of Hydrants (654)	734	315	20
Maintenance of Other Plant (655)	2,012	667	21
Total Transmission and Distribution Expenses	31,673	24,874	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,756	1,755	22
Accounting and Collecting Labor (902)	11,198	13,444	23
Supplies and Expenses (903)	232	0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	13,186	15,199	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	13,515	14,463	27
Office Supplies and Expenses (921)	6,617	4,806	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	4,429	3,933	30
Property Insurance (924)	7,707	5,065	31
Injuries and Damages (925)	39	0	32
Employee Pensions and Benefits (926)	24,939	28,263	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	2,212	726	35
Transportation Expenses (933)	10,572	11,785	36
Maintenance of General Plant (935)	13	0	37
Total Administrative and General Expenses	70,043	69,041	
Total Operation and Maintenance Expenses	157,994	149,480	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		49,042	48,513	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		936	675	2
Net property tax equivalent		48,106	47,838	
Social Security		4,686	5,367	3
PSC Remainder Assessment		352	326	4
Other (specify): NONE			0	5
Total tax expense		53,144	53,531	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205900				3
County tax rate	mills		6.377173				4
Local tax rate	mills		5.257378				5
School tax rate	mills		11.848621				6
Voc. school tax rate	mills		2.238159				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.927231				10
Less: state credit	mills		1.502586				11
Net tax rate	mills		24.424645				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.257378				14
Combined School Tax Rate	mills		14.086780				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.344158				17
Total Tax Rate	mills		25.927231				18
Ratio of Local and School Tax to Total	dec.		0.746094				19
Total tax net of state credit	mills		24.424645				20
Net Local and School Tax Rate	mills		18.223087				21
Utility Plant, Jan. 1	\$	2,760,779	2,760,779				22
Materials & Supplies	\$	9,827	9,827				23
Subtotal	\$	2,770,606	2,770,606				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,770,606	2,770,606				26
Assessment Ratio	dec.		0.971346				27
Assessed Value	\$	2,691,217	2,691,217				28
Net Local & School Rate	mills		18.223087				29
Tax Equiv. Computed for Current Year	\$	49,042	49,042				30
Tax Equivalent per 1994 PSC Report	\$	38,930					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	49,042					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	193,296		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	22,323		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	215,619	0	
PUMPING PLANT			
Land and Land Rights (320)	665		12
Structures and Improvements (321)	15,706		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	40,635		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,809		20
Total Pumping Plant	60,815	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,728		23
Total Water Treatment Plant	8,728	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			193,296	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			22,323	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	215,619	
PUMPING PLANT				
Land and Land Rights (320)			665	12
Structures and Improvements (321)			15,706	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			40,635	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,809	20
Total Pumping Plant	0	0	60,815	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,728	23
Total Water Treatment Plant	0	0	8,728	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	20,915		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	285,330		26
Transmission and Distribution Mains (343)	898,439		27
Fire Mains (344)	0		28
Services (345)	151,220	202	29
Meters (346)	101,275	5,123	30
Hydrants (348)	114,087	3,387	31
Other Transmission and Distribution Plant (349)	705		32
Total Transmission and Distribution Plant	1,571,971	8,712	
GENERAL PLANT			
Land and Land Rights (389)	350		33
Structures and Improvements (390)	24,127		34
Office Furniture and Equipment (391)	4,098	633	35
Computer Equipment (391.1)	4,926		36
Transportation Equipment (392)	25,874		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,994		39
Laboratory Equipment (395)	8,895		40
Power Operated Equipment (396)	28,195		41
Communication Equipment (397)	1,313		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	195		44
Other Tangible Property (399)	0		45
Total General Plant	104,967	633	
Total utility plant in service directly assignable	1,962,100	9,345	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,962,100	9,345	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			20,915	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			285,330	26
Transmission and Distribution Mains (343)			898,439	27
Fire Mains (344)			0	28
Services (345)			151,422	29
Meters (346)			106,398	30
Hydrants (348)	1,500		115,974	31
Other Transmission and Distribution Plant (349)			705	32
Total Transmission and Distribution Plant	1,500	0	1,579,183	
GENERAL PLANT				
Land and Land Rights (389)			350	33
Structures and Improvements (390)			24,127	34
Office Furniture and Equipment (391)			4,731	35
Computer Equipment (391.1)			4,926	36
Transportation Equipment (392)			25,874	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			6,994	39
Laboratory Equipment (395)			8,895	40
Power Operated Equipment (396)			28,195	41
Communication Equipment (397)			1,313	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			195	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	105,600	
Total utility plant in service directly assignable	1,500	0	1,969,945	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	1,500	0	1,969,945	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	255,675		26
Transmission and Distribution Mains (343)	462,195	19,600	27
Fire Mains (344)	0		28
Services (345)	43,594	600	29
Meters (346)	4,447		30
Hydrants (348)	31,456	3,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	797,367	23,200	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	797,367	23,200	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	797,367	23,200	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			255,675 26
Transmission and Distribution Mains (343)			481,795 27
Fire Mains (344)			0 28
Services (345)			44,194 29
Meters (346)			4,447 30
Hydrants (348)			34,456 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	820,567
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	820,567
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	820,567

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			6,746	6,746	1
February			7,180	7,180	2
March			7,259	7,259	3
April			6,960	6,960	4
May			7,220	7,220	5
June			7,210	7,210	6
July			7,682	7,682	7
August			7,460	7,460	8
September			7,070	7,070	9
October			6,744	6,744	10
November			7,099	7,099	11
December			6,389	6,389	12
Total annual pumpage	0	0	85,019	85,019	
Less: Water sold				73,351	13
Volume pumped but not sold				11,668	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				644	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				644	19
Volume pumped but unaccounted for				11,024	20
Percent of water lost				13%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				498	24
Date of maximum: 11/8/2004					25
Cause of maximum:					26
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				42	27
Date of minimum: 11/12/2004					28
Total KWH used for pumping for the year				291,640	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WASHINGTON STREET	5	1,100	20	500,000	Yes	1
BLACK RIVER AVENUE	6	1,100	20	500,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	WELL 5	WELL 6	1
Location	BLACK RIVER AVENUE	WASHINGTON STREET	BLACK RIVER AVENUE	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE	PEERLESS	LAYNE	5
Year Installed	1977	1959	1977	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	375	375	375	8
Pump Motor or Standby Engine Mfr	US	GE	GE	9
Year Installed	1994	1986	1977	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	25	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#6	TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		4
				5
Year constructed		1986		6
				7
Primary material (earthen, steel, concrete, other)		STEEL		8
				9
Elevation difference in feet (See Headnote 3.)		132		10
				11
Total capacity in gallons (actual)		500,000		12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16
				17
Filters, type (gravity, pressure, other, none)	NONE	NONE		18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000		20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y		22
				23
Is water fluoridated (yes, no)?	Y	Y		24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	340	0	0	0	340	1
A	D	4.000	1,200	0	0	0	1,200	2
M	D	4.000	19,406	0	0	0	19,406	3
M	D	6.000	23,571	0	0	0	23,571	4
P	D	6.000	7,214	0	0	0	7,214	5
M	D	8.000	20,528	700	0	0	21,228	6
P	D	8.000	3,225	0	0	0	3,225	7
M	D	10.000	6,535	0	0	0	6,535	8
M	D	12.000	4,131	0	0	0	4,131	9
Total Within Municipality			86,150	700	0	0	86,850	
Total Utility			86,150	700	0	0	86,850	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	785	0	0	0	785	4	1
M	1.000	89	0	0	0	89	0	2
M	1.500	13	0	0	0	13	1	3
M	2.000	11	2	0	0	13		4
M	3.000	3	0	0	0	3		5
M	4.000	3	0	0	0	3		6
M	6.000	2	1	0	0	3		7
Total Utility		906	3	0	0	909	5	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	915	24	0	0	939	83	1
1.000	28	0	0	0	28	0	2
1.500	9	0	0	0	9	1	3
2.000	12	0	0	0	12	1	4
3.000	6	0	0	0	6	2	5
4.000	3	0	0	0	3	1	6
Total:	973	24	0	0	997	88	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	856	67	0	1	0	15	939	1
1.000	2	21	0	4	0	1	28	2
1.500	0	8	0	1	0	0	9	3
2.000	0	9	0	2	0	1	12	4
3.000	0	3	0	2	0	1	6	5
4.000	0	0	1	2	0	0	3	6
Total:	858	108	1	12	0	18	997	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	104	4	2		106	2
Total Fire Hydrants	104	4	2	0	106	
Flushing Hydrants						
	21				21	3
Total Flushing Hydrants	21	0	0	0	21	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	127
Number of distribution system valves end of year:	231
Number of distribution valves operated during year:	106

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

ADDITIONS TO MAINS WERE FINANCED THROUGH CUSTOMER CONTRIBUTIONS.

Water Services (Page W-18)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

SERVICES ADDED DURING THE YEAR WERE FINANCED WITH CUSTOMER CONTRIBUTIONS AND UTILITY FUNDS.

If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

THE UTILITY CONTINUES TO MONITOR AND REPLACE METERS AS NECESSARY.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Electricity			
Sales of Electricity (440-448)	1,519,693	1,440,838	1
Total Sales of Electricity	1,519,693	1,440,838	
Other Operating Revenues			
Forfeited Discounts (450)	4,139	3,310	2
Miscellaneous Service Revenues (451)	33	0	3
Sales of Water and Water Power (453)	0	0	4
Rent from Electric Property (454)	5,628	9,983	5
Interdepartmental Rents (455)	0	0	6
Other Electric Revenues (456)	7,108	3,539	7
Amortization of Construction Grants (457)	0	0	8
Total Other Operating Revenues	16,908	16,832	
Total Operating Revenues	1,536,601	1,457,670	
Operation and Maintenance Expenses			
Power Production Expenses (500-546)	1,042,412	983,072	9
Transmission Expenses (550-553)	0	0	10
Distribution Expenses (560-576)	102,531	78,337	11
Customer Accounts Expenses (901-904)	17,451	20,464	12
Sales Expenses (910)	0	0	13
Administrative and General Expenses (920-935)	126,112	128,184	14
Total Operation and Maintenance Expenses	1,288,506	1,210,057	
Other Expenses			
Depreciation Expense (403)	105,808	105,289	15
Amortization Expense (404-407)		0	16
Taxes (408)	63,112	63,238	17
Total Other Expenses	168,920	168,527	
Total Operating Expenses	1,457,426	1,378,584	
NET OPERATING INCOME	79,175	79,086	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	4,139	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	4,139	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	33	3
Total Miscellaneous Service Revenues (451)	33	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE CONTACTS AND OTHER RENTALS	5,628	5
Total Rent from Electric Property (454)	5,628	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
RECONNECTION CHARGES AND OTHER MISCELLANEOUS	7,108	7
Total Other Electric Revenues (456)	7,108	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
POWER PRODUCTION EXPENSES			
STEAM POWER GENERATION EXPENSES			
Operation Supervision and Labor (500)	0		1
Fuel (501)	0		2
Operation Supplies and Expenses (502)	0		3
Steam from Other Sources (503)	0		4
Steam Transferred -- Credit (504)	0		5
Maintenance of Steam Production Plant (506)	0		6
Total Steam Power Generation Expenses	0	0	
HYDRAULIC POWER GENERATION EXPENSES			
Operation Supervision and Labor (530)	0		7
Water for Power (531)	0		8
Operation Supplies and Expenses (532)	0		9
Maintenance of Hydraulic Production Plant (535)	0		10
Total Hydraulic Power Generation Expenses	0	0	
OTHER POWER GENERATION EXPENSES			
Operation Supervision and Labor (538)	0		11
Fuel (539)	0		12
Operation Supplies and Expenses (540)	0		13
Maintenance of Other Power Production Plant (543)	0		14
Total Other Power Generation Expenses	0	0	
OTHER POWER SUPPLY EXPENSES			
Purchased Power (545)	1,042,412	983,072	15
Other Expenses (546)		0	16
Total Other Power Supply Expenses	1,042,412	983,072	
Total Power Production Expenses	1,042,412	983,072	
TRANSMISSION EXPENSES			
Operation Supervision and Labor (550)	0		17
Operation Supplies and Expenses (551)	0		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION EXPENSES			
Maintenance of Transmission Plant (553)		0	19
Total Transmission Expenses	0	0	
DISTRIBUTION EXPENSES			
Operation Supervision Expenses (560)		0	20
Line and Station Labor (561)	662	5,301	21
Line and Station Supplies and Expenses (562)	5,864	4,425	22
Street Lighting and Signal System Expenses (565)	2,031	1,044	23
Meter Expenses (566)	2,638	174	24
Customer Installations Expenses (567)	4,187	1,184	25
Miscellaneous Distribution Expenses (569)	9,140	17,017	26
Maintenance of Structures and Equipment (571)	380	2,723	27
Maintenance of Lines (572)	8,616	7,652	28
Maintenance of Line Transformers (573)	1,625	55	29
Maintenance of Street Lighting and Signal Systems (574)	2,605	2,375	30
Maintenance of Meters (575)	529	1,271	31
Maintenance of Miscellaneous Distribution Plant (576)	64,254	35,116	32
Total Distribution Expenses	102,531	78,337	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,743	5,754	33
Accounting and Collecting Labor (902)	11,198	14,710	34
Supplies and Expenses (903)	510	0	35
Uncollectible Accounts (904)		0	36
Total Customer Accounts Expenses	17,451	20,464	
SALES EXPENSES			
Sales Expenses (910)		0	37
Total Sales Expenses	0	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	13,515	10,571	38
Office Supplies and Expenses (921)	17,421	16,015	39
Administrative Expenses Transferred -- Credit (922)		0	40
Outside Services Employed (923)	6,985	4,674	41
Property Insurance (924)	19,992	12,762	42
Injuries and Damages (925)	117	0	43
Employee Pensions and Benefits (926)	53,172	55,196	44
Regulatory Commission Expenses (928)		1,498	45
Miscellaneous General Expenses (930)	3,771	3,188	46
Transportation Expenses (933)	11,062	19,927	47
Maintenance of General Plant (935)	77	4,353	48
Total Administrative and General Expenses	126,112	128,184	
Total Operation and Maintenance Expenses	1,288,506	1,210,057	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		53,629	53,453	1
Social Security		7,783	8,141	2
Wisconsin Gross Receipts Tax			0	3
PSC Remainder Assessment		1,700	1,644	4
Other (specify): NONE			0	5
Total tax expense		63,112	63,238	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205900				3
County tax rate	mills		6.377173				4
Local tax rate	mills		5.257378				5
School tax rate	mills		11.848621				6
Voc. school tax rate	mills		2.238159				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.927231				10
Less: state credit	mills		1.502586				11
Net tax rate	mills		24.424645				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.257378				14
Combined School Tax Rate	mills		14.086780				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.344158				17
Total Tax Rate	mills		25.927231				18
Ratio of Local and School Tax to Total	dec.		0.746094				19
Total tax net of state credit	mills		24.424645				20
Net Local and School Tax Rate	mills		18.223087				21
Utility Plant, Jan. 1	\$	2,967,145	2,967,145				22
Materials & Supplies	\$	62,579	62,579				23
Subtotal	\$	3,029,724	3,029,724				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,029,724	3,029,724				26
Assessment Ratio	dec.		0.971346				27
Assessed Value	\$	2,942,910	2,942,910				28
Net Local & School Rate	mills		18.223087				29
Tax Equiv. Computed for Current Year	\$	53,629	53,629				30
Tax Equivalent per 1994 PSC Report	\$	25,933					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	53,629					34

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	22,650		34
Structures and Improvements (361)	0		35
Station Equipment (362)	309,303	1,030	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	282,658		38
Overhead Conductors and Devices (365)	302,648		39
Underground Conduit (366)	17,492	1,125	40
Underground Conductors and Devices (367)	275,636	10,239	41
Line Transformers (368)	512,763	22,910	42
Services (369)	174,991	902	43
Meters (370)	100,263	889	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	80,029		47
Total Distribution Plant	2,078,433	37,095	
GENERAL PLANT			
Land and Land Rights (389)	1,800		48
Structures and Improvements (390)	65,334		49
Office Furniture and Equipment (391)	22,734	633	50
Computer Equipment (391.1)	4,531		51
Transportation Equipment (392)	105,161		52
Stores Equipment (393)	1,282		53
Tools, Shop and Garage Equipment (394)	17,917		54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			22,650 34
Structures and Improvements (361)			0 35
Station Equipment (362)			310,333 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			282,658 38
Overhead Conductors and Devices (365)			302,648 39
Underground Conduit (366)			18,617 40
Underground Conductors and Devices (367)			285,875 41
Line Transformers (368)	28,800		506,873 42
Services (369)			175,893 43
Meters (370)	1,000		100,152 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			80,029 47
Total Distribution Plant	29,800	0	2,085,728
GENERAL PLANT			
Land and Land Rights (389)			1,800 48
Structures and Improvements (390)			65,334 49
Office Furniture and Equipment (391)			23,367 50
Computer Equipment (391.1)			4,531 51
Transportation Equipment (392)			105,161 52
Stores Equipment (393)			1,282 53
Tools, Shop and Garage Equipment (394)			17,917 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	13,782		55
Power Operated Equipment (396)	87,783	3,060	56
Communication Equipment (397)	7,011		57
Miscellaneous Equipment (398)	1,085	4	58
Other Tangible Property (399)	0		59
Total General Plant	328,420	3,697	
Total utility plant in service directly assignable	2,406,853	40,792	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 2,406,853	 40,792	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			13,782 55
Power Operated Equipment (396)			90,843 56
Communication Equipment (397)			7,011 57
Miscellaneous Equipment (398)			1,089 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	332,117
Total utility plant in service directly assignable	29,800	0	2,417,845
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	29,800	0	2,417,845

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	0	0	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	0	0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25
Structures and Improvements (352)	0	26
Station Equipment (353)	0	27
Towers and Fixtures (354)	0	28
Poles and Fixtures (355)	0	29
Overhead Conductors and Devices (356)	0	30
Underground Conduit (357)	0	31
Underground Conductors and Devices (358)	0	32
Roads and Trails (359)	0	33
Total Transmission Plant	0	0
DISTRIBUTION PLANT		
Land and Land Rights (360)	0	34
Structures and Improvements (361)	0	35
Station Equipment (362)	547,718	36
Storage Battery Equipment (363)	0	37
Poles, Towers and Fixtures (364)	0	38
Overhead Conductors and Devices (365)	0	39
Underground Conduit (366)	0	40
Underground Conductors and Devices (367)	0	41
Line Transformers (368)	0	42
Services (369)	12,574	43
Meters (370)	0	44
Installations on Customers' Premises (371)	0	45
Leased Property on Customers' Premises (372)	0	46
Street Lighting and Signal Systems (373)	0	47
Total Distribution Plant	560,292	0
GENERAL PLANT		
Land and Land Rights (389)	0	48
Structures and Improvements (390)	0	49
Office Furniture and Equipment (391)	0	50
Computer Equipment (391.1)	0	51
Transportation Equipment (392)	0	52
Stores Equipment (393)	0	53
Tools, Shop and Garage Equipment (394)	0	54

ELECTRIC UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			547,718 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			0 38
Overhead Conductors and Devices (365)			0 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			0 41
Line Transformers (368)			0 42
Services (369)			12,574 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			0 47
Total Distribution Plant	0	0	560,292
GENERAL PLANT			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

ELECTRIC UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	0		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	0	0	
Total utility plant in service directly assignable	560,292	0	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 560,292	 0	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			0 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	560,292
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	0	0	560,292

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	13				13 1
7.2/12.5 kV (12kV)	5				5 2
14.4/24.9 kV (25kV)					0 3
Other:					
NONE					0 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)					0 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
Total	0 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
Total	0 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
Total	0 13
Total customers on rural lines at end of year	0 14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	4,391	Thursday	01/22/2004	10:00	2,234
February	02	3,960	Wednesday	02/04/2004	09:00	1,934
March	03	3,849	Thursday	03/11/2004	11:00	1,954
April	04	3,544	Thursday	04/15/2004	11:00	1,708
May	05	3,802	Wednesday	05/12/2004	12:00	1,739
June	06	4,049	Tuesday	06/08/2004	12:00	1,729
July	07	4,349	Tuesday	07/20/2004	15:00	1,879
August	08	4,363	Tuesday	08/03/2004	15:00	1,781
September	09	4,483	Thursday	09/02/2004	14:00	1,783
October	10	3,528	Tuesday	10/19/2004	11:00	1,743
November	11	3,692	Monday	11/15/2004	11:00	1,776
December	12	3,872	Monday	12/20/2004	12:00	1,943
Total		47,882				22,203

System Name WPPI

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading Supplier

15 minutes integrated WPPI

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		22,203	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		22,203	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		21,556	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		21,556	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		647	27
Total Energy Losses		647	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.9140%	29
Total Disposition of Energy		22,203	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL	RG-1	940	7,993	1
Total Sales for Residential Sales		940	7,993	
Commercial & Industrial				
SMALL POWER	CP-1	12	3,255	2
LARGE POWER	CP-2	3	4,227	3
GENERAL SERVICE	GS-1	175	5,554	4
WATER PUMPING	GS-1	1	292	5
Total Sales for Commercial & Industrial		191	13,328	
Public Street & Highway Lighting				
PUBLIC STREET LIGHTING	MS-1	1	235	6
Total Sales for Public Street & Highway Lighting		1	235	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,132	21,556	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		552,694	48,207	600,901	1
0	0	552,694	48,207	600,901	
13,421	13,976	196,908	21,898	218,806	2
14,404	17,986	222,740	24,965	247,705	3
		352,718	36,207	388,925	4
		17,740	1,850	19,590	5
27,825	31,962	790,106	84,920	875,026	
		42,602	1,164	43,766	6
0	0	42,602	1,164	43,766	
				0	7
0	0	0	0	0	
27,825	31,962	1,385,402	134,291	1,519,693	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)	(c)			
(a)						
Name of Vendor		WPPI			1	
Point of Delivery		SUBSTATION			2	
Type of Power Purchased (firm, dump, etc.)		FIRM			3	
Voltage at Which Delivered		69000			4	
Point of Metering		SUBSTATION			5	
Total of 12 Monthly Maximum Demands -- kW		47,882			6	
Average load factor		63.5209%			7	
Total Cost of Purchased Power		1,042,412			8	
Average cost per kWh		0.0469			9	
On-Peak Hours (if applicable)		9			10	
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,071	1,163			12
	February	940	994			13
	March	1,024	930			14
	April	898	810			15
	May	841	898			16
	June	930	799			17
	July	946	933			18
	August	935	846			19
	September	934	849			20
	October	869	874			21
	November	898	878			22
	December	999	944			23
	Total kWh (000)	11,285	10,918			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
----------------------------	----------------------	----------------------	----------------------	----------------------

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers

Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
		Total		0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation				
	(b)	(c)	(d)	(e)	(f)
Name of Substation	CITY				
Voltage--High Side	69,000				
Voltage--Low Side	12,470				
Num. Main Transformers in Operation	1				
Total Capacity of Transformers in kVA	5,000				
Number of Spare Transformers on Hand	1				
15-Minute Maximum Demand in kW	4,483				
Dt and Hr of Such Maximum Demand	09/02/2004				
	14:00				
Kwh Output	22,203				

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation				
	(h)	(i)	(j)	(k)	(l)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Total Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation				
	(n)	(o)	(p)	(q)	(r)
Name of Substation					
Voltage--High Side					
Voltage--Low Side					
Num. of Main Transformers in Operation					
Capacity of Transformers in kVA					
Number of Spare Transformers on Hand					
15-Minute Maximum Demand in kW					
Dt and Hr of Such Maximum Demand					
Kwh Output					

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,226	599	23,482	1
Acquired during year	2	23	2,028	2
Total	1,228	622	25,510	3
Retired during year	40	64	1,327	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,188	558	24,183	6
Number end of year accounted for as follows:				7
In customers' use	1,119	442	19,566	8
In utility's use				9
				10
Locked meters on customers' premises				11
In stock	69	116	4,617	12
Total end of year	1,188	558	24,183	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Metal Halide/Halogen	1,500	52	5,476	1
Mercury Vapor	175	36	13,983	2
Mercury Vapor	400	3	13,983	3
Other	1,500	6	1,096	4
Sodium Vapor	70	5	23,660	5
Sodium Vapor	100	137	69,915	6
Sodium Vapor	150	33	2,537	7
Sodium Vapor	250	38	91,491	8
Total		310	222,141	
Ornamental				
Sodium Vapor	250	26	13,214	9
Total		26	13,214	
Other				
NONE				10
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

MISCELLANEOUS DISTRIBUTION EXPENSES (569) AND MAINTENANCE OF MISCELLANEOUS DISTRIBUTION PLANT (576) REPRESENT MORE LABOR BEING CHARGED TO 569 THEN IN THE PREVIOUS YEAR.

INCREASE IN PROPERTY INSURANCE (924) REPRESENTS AN INCREASE IN INSURANCE ALLOCATED TO ELECTRIC FOLLOWING THE RE-BIDDING OF THE MUNICIPALITY'S INSURANCE COVERAGE.

Taxes (Acct. 408 - Electric) (Page E-04)

If Gross Receipts Tax is reported as 0, please confirm there are no customers outside the municipal boundary and provide an explanation.

THE UTILITY SERVES RESIDENTS OF THE CITY OF WESTBY.
